

MINNESOTA STATUTES 1977 SUPPLEMENT

SOCIAL SECURITY COVERAGE 355.201

Subd. 5. A teacher who pays employee contributions and receives allowable service credit in the fund pursuant to this section may not pay employee contributions or receive allowable service credit for the same fiscal year in any other Minnesota public employee pension plan, except a volunteer firefighters' relief association governed by sections 69.771 to 69.776.

Subd. 6. A board entering into an agreement authorized by this section shall take all steps necessary to assure continuance of any insurance programs furnished or authorized a full time teacher on an identical basis and with identical sharing of costs for a part time teacher pursuant to this section.

Subd. 7. Only teachers who are in the bargaining unit as defined in section 179.63, subdivision 17, during the year preceding the period of part time employment pursuant to this section shall qualify for the continuation of contributions and accrual of service credit pursuant to subdivision 4. Notwithstanding the provisions of section 179.63, subdivision 7, clauses (e) and (f), teachers who are employed on a part time basis for purposes of this section and who would therefore be disqualified from the bargaining unit by one or both of those provisions, shall continue to be in the bargaining unit during the period of part time employment pursuant to this section for purposes of compensation, fringe benefits and the grievance procedure.

Subd. 8. No teacher shall qualify for the continuation of contributions and accrual of service credit pursuant to subdivision 4 of this section or section 354.66, subdivision 4, in more than one district at one time.

Subd. 9. A district shall not assign a teacher to a part time teaching position qualifying for the continuation of contributions and accrual of service credit pursuant to this section without applying for and receiving the authorization of the commissioner of finance. In cooperation with the boards of trustees of the appropriate retirement fund associations and within the limits of the amount appropriated for the purpose of this section, the commissioner of finance shall approve or disapprove applications from districts for authorization to assign teachers to part time teaching positions qualifying for the continuation of contributions and accrual of service credit pursuant to this section.

Subd. 10. Nothing within the provisions of this section shall be construed to limit the authority of a school board to assign a teacher to a part time teaching position which does not qualify for the continuation of contributions and accrual of service credit pursuant to this section.

[1977 c 447 art 9 s 7]

CHAPTER 355. SOCIAL SECURITY COVERAGE

Sec.		Sec.	
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355.202	Referendum. [New]	355.305	Division of the Minneapolis municipal employees retirement fund. [New]
355.203	Notice of referendum. [New]	355.306	Transfer of members. [New]
355.204	Division of the St. Paul teachers retirement fund association. [New]	355.307	Certification by governor. [New]
355.205	Transfer of members. [New]	355.308	Agreements with federal agency. [New]
355.206	Certification by governor. [New]	355.309	Contributions. [New]
355.207	Agreements with federal agency. [New]	355.31	Repealed.
355.208	Employer contributions. [New]	355.32	Repealed.
355.209	Employee contributions; deduction from wages. [New]	355.33	Repealed.
355.281	Referendum.	355.34	Repealed.
355.286	Agreements with federal agency.	355.35	Repealed.
355.30	Delinquent payments.	355.36	Repealed.
355.302	Definitions. [New]	355.37	Repealed.
355.303	Referendum. [New]	355.38	Repealed.
		355.39	Repealed.

355.201 Definitions.

Subdivision 1. For the purposes of sections 355.201 to 355.209, the terms defined in this section shall have the meaning ascribed to them.

Subd. 2. "Enabling act" means sections 355.01 to 355.07.

Subd. 3. The terms "social security act", "state agency", "employment", "wages", "contribution fund", "Federal Insurance Contributions Act", and "political subdivision" mean as defined in the enabling act.

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Subd. 4. "Teacher" means all employees of political subdivisions who hold positions covered by the St. Paul teachers retirement fund association established under the provisions of chapter 354A.

[1977 c 429 s 38]

355.202 Referendum.

Pursuant to the provisions of the enabling act, the governor shall designate an agency or an individual to supervise a referendum to be held after May 1, 1978, in accordance with the provisions of section 218 (d) (6) (C) of the social security act, for teachers.

[1977 c 429 s 39]

355.203 Notice of referendum.

The notice of referendum required by section 218 (d) of the social security act which is to be given to the teachers shall contain a statement in such form as the agency or individual designated to supervise the referendum shall deem necessary and sufficient to inform the teachers of the rights which accrue to them under the social security act. The statement shall also inform the teachers of the effect that coverage under the social security act will have on their public retirement program.

[1977 c 429 s 40]

355.204 Division of the St. Paul teachers retirement fund association.

In accordance with section 218 (d) (6) (C) of the social security act, the state agency shall divide into two divisions or parts the St. Paul teachers retirement fund association established under the provisions of chapter 354A. One division or part of the retirement fund association shall be composed of positions of teachers who desire coverage under an agreement under section 218 (d) of the social security act. The other division or part of the retirement fund association shall be composed of positions of teachers who do not desire coverage under such an agreement. Each division or part shall be deemed to be a separate retirement system for the purposes of section 218 (d) of the social security act. There shall be included in the division or part composed of members desiring such coverage the positions of teachers who become members of the St. Paul teachers retirement fund association after such coverage is extended; provided, a teacher whose service in a position covered by the retirement fund association commences after the date on which such social security coverage is extended shall be deemed to become a member of the retirement fund association upon the commencement of such service for purposes of this section, notwithstanding the date of any employment contract.

[1977 c 429 s 41]

355.205 Transfer of members.

In accordance with section 218 (d) (6) (F) of the social security act, and when the St. Paul teachers retirement fund association is divided into two divisions or parts, the position of any member of the division or part composed of positions of teachers who do not desire coverage under an agreement under section 218 (d) of the social security act may be transferred to the separate retirement system composed of teachers who desire such coverage; and a modification of agreement between the state and the secretary of health, education, and welfare may so provide, but only if prior to such modification the individual occupying such position files with the state agency a written request for such transfer.

[1977 c 429 s 42]

355.206 Certification by governor.

If the governor receives satisfactory evidence that the conditions specified in section 218 (d) (7) of the social security act have been met with respect to the St. Paul teachers retirement fund association, he shall so certify to the secretary of health, education, and welfare.

[1977 c 429 s 43]

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355.207 Agreements with federal agency.

Upon the governor's certification pursuant to section 355.206, the state agency, with the approval of the governor, shall be authorized after June 30, 1978, to enter into an agreement with the secretary of health, education, and welfare, or modify any such agreement previously made with respect to teachers. The agreement or modification shall contain such terms and provisions authorized by the social security act and the enabling act as the state agency finds proper.

[1977 c 429 s 44]

355.208 Employer contributions.

Contributions required under the agreement or modification entered into pursuant to section 355.207 to be made by political subdivisions employing teachers, and payments required by section 355.49, which shall apply to political subdivisions employing teachers, shall be paid by the state.

[1977 c 429 s 45]

355.209 Employee contributions; deduction from wages.

After the date the agreement or modification is entered into pursuant to section 355.207, there shall be paid as a deduction from wages an employee contribution in an amount equal to the tax that would be imposed by the Federal Insurance Contribution Act if such service constituted employment within the meaning of that act. Contributions so made shall be paid into the contribution fund in partial discharge of the liability of the state and each political subdivision in respect thereto. Failure to deduct such contribution shall not relieve the employee or the state or the political subdivision of liability therefor.

[1977 c 429 s 46]

355.281 Referendum.

Pursuant to the provisions of the enabling act the governor shall designate an agency or an individual to supervise a referendum to be held after May 1, 1978, in accordance with the provisions of section 218 (d) (6) (C) of the social security act, for teachers.

[1977 c 429 s 47]

355.286 Agreements with federal agency.

Upon the governor's certification pursuant to section 355.285, the state agency, with the approval of the governor, shall be authorized after June 30, 1978, to enter into an agreement with the secretary of health, education, and welfare, or modify any such agreement previously made with respect to teachers. The agreement or modification shall contain such terms and provisions authorized by the social security act and the enabling act as the state agency finds proper.

[1977 c 429 s 48]

355.30 Delinquent payments.

Delinquent payments under sections 355.29 to 355.30 shall bear interest at the rate of six percent per annum, compounded annually from the date upon which they were first payable, and may be recovered by action in a court of competent jurisdiction against each and every political subdivision or employee liable therefor or, if a political subdivision is liable, may, at the request of the state agency, be deducted from any other moneys payable to such political subdivision by any department or agency of the state. An action for the recovery of delinquent payments shall not be subject to any statutory provision which would otherwise limit the time within which such an action may be commenced.

[1977 c 347 s 55]

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355.302 SOCIAL SECURITY COVERAGE

355.302 Definitions.

Subdivision 1. For the purposes of sections 355.302 to 355.309, the terms defined in this section shall have the meanings ascribed to them.

Subd. 2. "Enabling act" means sections 355.01 to 355.07.

Subd. 3. The terms "social security act", "state agency", "employment", "wages", "contribution fund", "Federal Insurance Contributions Act", and "political subdivision" mean as defined in the enabling act.

Subd. 4. "Municipal employee" means all officers and employees of political subdivisions who hold positions covered by the Minneapolis municipal employees retirement fund established under the provisions of chapter 422A.

[1977 c 399 s 1]

355.303 Referendum.

Pursuant to the provisions of the enabling act the governor shall designate an agency or an individual to supervise a referendum to be held after May 1, 1978, in accordance with the provisions of section 218 (d) (6) (C) of the social security act, for municipal employees.

[1977 c 399 s 2]

355.304 Notice of referendum.

The notice of referendum required by section 218 (d) of the social security act which is to be given to the municipal employees shall contain a statement in such form as the agency or individual designated to supervise the referendum shall deem necessary and sufficient to inform the municipal employees of the rights which accrue to them under the social security act. The statement shall also inform the municipal employees of the effect that coverage under the social security act will have on their public retirement program.

[1977 c 399 s 3]

355.305 Division of the Minneapolis municipal employees retirement fund.

In accordance with sections 218 (d) (6) (C) of the social security act, the state agency shall divide into two divisions or parts the Minneapolis municipal employees retirement fund established under the provisions of Minnesota Statutes, Chapter 422A. One division or part of the retirement fund shall be composed of positions of municipal employees who desire coverage under an agreement under section 218 (d) of the social security act. The other division or part of the retirement fund shall be composed of positions of municipal employees who do not desire coverage under such an agreement. Each division or part shall be deemed to be a separate retirement system for the purposes of section 218 (d) of the social security act. There shall be included in the division or part composed of members desiring such coverage the positions of municipal employees who become members of the Minneapolis municipal employees retirement fund after such coverage is extended; provided, a municipal employee whose service in a position covered by the retirement fund commences after the date on which such social security coverage is extended shall be deemed to become a member of the retirement fund upon the commencement of such service for purposes of this section, notwithstanding the date of any employment contract.

[1977 c 399 s 4]

355.306 Transfer of members.

In accordance with section 218 (d) (6) (F) of the social security act, and when the Minneapolis municipal employees retirement fund is divided into two divisions or parts, the position of any member of the division or part composed of positions of municipal employees who do not desire coverage under an agreement under section 218 (d) of the social security act may be transferred to the separate retirement system composed of municipal employees who desire such coverage; and a modification of agreement between the state and the secretary of health, education, and

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welfare may so provide, but only if prior to such modification the individual occupying such position files with the state agency a written request for such transfer.

[1977 c 399 s 5]

355.307 Certification by governor.

If the governor receives satisfactory evidence that the conditions specified in section 218 (d) (7) of the social security act have been met with respect to the Minneapolis municipal employees retirement fund, he shall so certify to the secretary of health, education, and welfare.

[1977 c 399 s 6]

355.308 Agreements with federal agency.

Upon the governor's certification pursuant to section 355.307, the state agency, with the approval of the governor, shall be authorized after June 30, 1978, to enter into an agreement with the secretary of health, education, and welfare, or modify any such agreement previously made with respect to municipal employees. The agreement or modification shall contain such terms and provisions authorized by the social security act and the enabling act as the state agency finds proper.

[1977 c 399 s 7]

355.309 Contributions.

Subdivision 1. **Employer contributions.** Contributions required under the agreement or modification entered into pursuant to section 355.308 to be made by political subdivisions employing municipal employees, and payments required by section 355.49, which shall apply to political subdivisions employing municipal employees, shall be paid by the applicable political subdivision.

Subd. 2. **Employee contributions; deduction from wages.** After the date the agreement or modification is entered into pursuant to section 355.308, there shall be paid as a deduction from wages an employee contribution in an amount equal to the tax that would be imposed by the Federal Insurance Contribution Act if such service constituted employment within the meaning of that act. Contributions so made shall be paid into the contribution fund in partial discharge of the liability of the state and each political subdivision in respect thereto. Failure to deduct such contribution shall not relieve the employee or the state or the political subdivision of liability therefor.

[1977 c 399 s 8]

- 355.31 [Repealed, 1977 c 403 s 13]
- 355.32 [Repealed, 1977 c 403 s 13]
- 355.33 [Repealed, 1977 c 403 s 13]
- 355.34 [Repealed, 1977 c 403 s 13]
- 355.35 [Repealed, 1977 c 403 s 13]
- 355.36 [Repealed, 1977 c 403 s 13]
- 355.37 [Repealed, 1977 c 403 s 13]
- 355.38 [Repealed, 1977 c 403 s 13]
- 355.39 [Repealed, 1977 c 403 s 13]

CHAPTER 356. RETIREMENT SYSTEMS, GENERALLY

Sec.	Sec.
356.34 Limitation on average salary for benefits.	356.40 Date for payment of annuities and benefits. [New]

356.34 Limitation on average salary for benefits.

Subdivision 1. Effective for any disability benefit or retirement annuity commencing after June 30, 1978 from a fund enumerated in subdivision 2, which benefit or annuity is based on a final average salary, no year of salary used in